

# State of South Dakota

NINETY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2019

Draft Print 1/10/2019

157B0153

SENATE BILL NO. \_\_\_\_\_

Introduced by: \_\_\_\_\_

1 FOR AN ACT ENTITLED, An Act to provide for calculations of sales tax revenues from  
2 sellers located outside of the state.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-64-9 be amended to read:

5 10-64-9. ~~If the state is able to enforce the obligation to collect and remit sales tax on remote~~  
6 ~~sellers who deliver tangible personal property, products transferred electronically, or services~~  
7 ~~directly to the citizens of South Dakota, the additional net revenue from such obligation shall~~  
8 ~~be used to reduce the rate of certain taxes. The rate of tax imposed by §§ 10-45-2, 10-45-5, 10-~~  
9 ~~45-5.3, 10-45-6, 10-45-6.1, 10-45-6.2, 10-45-8, 10-45-71, 10-46-2.1, 10-46-2.2, 10-46-58, 10-~~  
10 ~~46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 shall be reduced by one-tenth percent on~~  
11 ~~July first following the calendar year for which each additional twenty million dollar increment~~  
12 ~~of net revenue is collected and remitted by such remote sellers. However, the rate of tax~~  
13 ~~imposed by §§ 10-45-2, 10-45-5, 10-45-5.3, 10-45-6, 10-45-6.1, 10-45-6.2, 10-45-8, 10-45-71,~~  
14 ~~10-46-2.1, 10-46-2.2, 10-46-58, 10-46-69, 10-46-69.1, 10-46-69.2, 10-46E-1, and 10-58-1 may~~  
15 ~~not be reduced below four percent pursuant to the provisions of this section. The Department~~  
16 ~~of Revenue shall prepare and submit to the Joint Committee on Appropriations, no later than~~





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